



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

State Capitol Building  
Des Moines, Iowa 50319-0004

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Mary Mosiman, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE

October 29, 2015

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Judicial Branch for the year ended June 30, 2014. The Iowa Judicial Branch is comprised of the Supreme Court, the Court of Appeals, the District Courts, the Clerks of Court and the Court Administrator.

The Iowa Judicial Branch's purpose is to exercise general, general appellate and original jurisdiction in civil and criminal cases and in all proceedings including probate and juvenile matters. The Iowa Judicial Branch determines rules for admission and discipline of the bar and adopts rules regulating appellate practice and procedures and promulgates regulations of the Commission on Judicial Qualifications, the Board of Law Examiners and the Board of Shorthand Reporters.

Mosiman recommended the Iowa Judicial Branch review its policies and procedures for compensating court interpreters. The Iowa Judicial Branch's response to the recommendation is included in the report.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-4440-OR00.pdf>.

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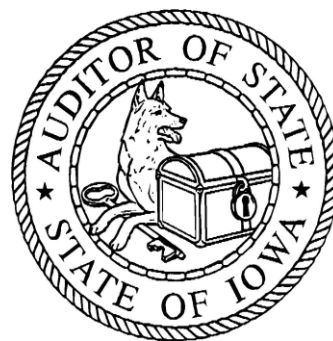


**REPORT OF RECOMMENDATIONS TO THE  
IOWA JUDICIAL BRANCH**

**JUNE 30, 2014**

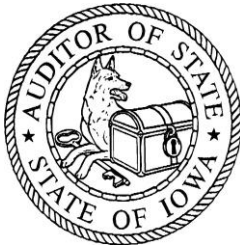
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October 23, 2015

To the Iowa Judicial Branch:

The Iowa Judicial Branch is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2014.

In conducting our audits, we became aware of an aspect concerning the Iowa Judicial Branch's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. We believe you should be aware of this recommendation pertaining to the Iowa Judicial Branch's internal control. This recommendation has been discussed with Iowa Judicial Branch personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the Iowa Judicial Branch's response, we did not audit the Iowa Judicial Branch's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Judicial Branch, citizens of the State of Iowa and other parties to whom the Iowa Judicial Branch may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Judicial Branch during the course of our audits. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Judicial Branch are listed on page 5 and they are available to discuss these matters with you.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren G. Jenkins*  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Judicial Branch

June 30, 2014

**Findings Reported in the State's Single Audit Report:**

No matters were noted.

**Findings Reported in the State's Report on Internal Control:**

No matters were noted.

**Other Finding Related to Internal Control:**

Interpreter Compensation – During our review, we identified an interpreter contract billed on a per minute basis for phone interpretive services. The calculated hourly rate of this contract exceeds the hourly rate permitted by an Administrative Directive of the State Court Administrator for court interpreter compensation. The Directive does not include a per minute rate for telephone interpreter services.

Recommendation – The Judicial Branch should ensure all interpreters are compensated according to the Administrative Directive of the State Court Administrator or revise the Directive to include allowable costs on a per minute basis for phone interpreter services.

Response – We are in the process of revising our Administrative Directive and will include phone interpretive services in this new Directive.

Conclusion – Response accepted.

**Findings Related to Statutory Requirements and Other Matters:**

No matters were noted.

Report of Recommendations to the Iowa Judicial Branch

June 30, 2014

**Staff:**

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Manager  
Stephen J. Hoffman, Senior Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Laura M. Wernimont, Senior Auditor  
Lucas D. Bernhard, Staff Auditor  
Amanda L. Burt, Staff Auditor  
Jessica R. Frisch, Assistant Auditor